

~~SECRET~~

6764-2104

CONFIDENTIAL

661

661 - Inventory Acquisition Cost Differences (Dr. or Cr.)

This debit or credit balance (nominal) account represents taxes, payments to vendors for transportation, cash discounts, and trade-in allowance credits on invoices for property subject to Headquarters property procedures for which payment is made from vouchered fund allotments.

Debit this account with:

(a) Amount of taxes or transportation charges added to the invoice for which payment is being made to the vendor (contra to account 303.2).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amount of credit balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Voucher Funds Posting Voucher (Form 2094)

Credit this account with:

(a) Amount of cash discount or trade-in allowance credits taken on the payment being made to the vendor (contra to account 303.2).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amount of debit balance in this account at the end of each fiscal year (contra to account 450).

Documentation: Vouchered Funds Posting Voucher (Form 2094)

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ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

DATE 11-18-83 BY SP-6 BTB